

WHISTLEBLOWER AND NON-RETALIATION POLICY

Section 1. General

Lydia Patterson Institute (the Organization) requires directors, officers and employees to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. It is the Organization's intent to adhere to all applicable laws and regulations that apply to it, and the underlying purpose of this policy is to support the Organization's goal of legal compliance. As employees and representatives of the Organization, we must practice honesty and integrity in fulfilling our responsibilities and comply with all applicable laws and regulations.

Section 2. Reporting Responsibility

It is the responsibility of all trustees, officers, employees and volunteers to comply with and to report actual or suspected violations the Code, Organization Policies or laws in accordance with the Whistleblower Policy.

Section 3. No Retaliation

No trustee, officer, employee or volunteer who in good faith reports a violation of the Code shall suffer harassment, retaliation or adverse employment consequence. An employee who retaliates against someone who has reported a violation in good faith is subject to discipline up to and including termination of employment. This Whistleblower Policy is intended to encourage and enable employees and others to raise serious concerns within the Organization prior to seeking resolution outside the Organization.

Section 4. Reporting Violations

Trustees, officers, employees and volunteers should share their questions, concerns, suggestions or complaints with someone who can address the issue properly. In most cases, one should report their concerns to their supervisor or Officer of the Organization. However, if they are not comfortable speaking with one of these people, they are encouraged to report to any officer of the board.

Section 5. Accounting and Auditing Matters

The finance committee of the board of directors shall address all reported concerns or complaints regarding the Organization's accounting practices, internal controls or auditing.

Section 6. Acting in Good Faith

Any good faith report, concern or complaint is fully protected by this policy, even if the report, question or concern, is, after investigation, not substantiated.

Anyone filing a complaint concerning a violation or suspected violation must be acting in good faith and have reasonable grounds for believing the information disclosed indicates a violation. Any unfounded allegations that prove to have been made recklessly, maliciously or with foreknowledge that the allegations were false will be viewed as a serious offense subject to disciplinary action.

Section 7. Confidentiality

Violations or suspected violations may be submitted on a confidential basis by the complainant or may be submitted anonymously. Reports of violations or suspected violations will be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation. Anonymous reports may be made by telephone, e-mail or other appropriate methods.

Section 8. Handling of Reported Violations

All reports will be promptly investigated and appropriate corrective action will be taken if warranted by the investigation. The complainant will be informed that follow-up has or is occurring within two weeks after the official or officer has received the complaint or report. Investigative procedures will depend on the nature of the reported violation. The Executive Committee shall be informed of all such complaints or reports.